

February 1, 1944

9.A.
Mr. Peter C. Byrne
County Attorney
Yuma County
Yuma, Arizona.

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Dear Mr. Byrne:

We have your letter of January 26, wherein you ask our opinion on the following question:

"Will you please give us your opinion as to whether or not widows are exempt from the payment of taxes assessed for the payment of expenses of a Volunteer Fire Company under Section 16-2007, Revised Code of Arizona, 1939?"

Chapter 49, Laws of 1941, Regular Session, provides that the Board of Supervisors shall levy a tax of not to exceed 12 mills on each dollar of taxable valuation, against property situated within the territorial boundaries of a voluntary fire district. The chapter further provides that the taxes shall be levied and collected in the same manner as provided by law for the collection of State and County taxes.

It is our opinion said Chapter 49 imposes an ad valorem tax on property for a local purpose, and is not an assessment for improvements or an excise tax, and therefore a widow may claim the exemption from the tax under Section 2, Article 9, of the Constitution of Arizona.

This exemption of course does not extend to the lieu tax collected on automobiles.

Yours truly

JOE CONWAY
Attorney General

EARL ANDERSON
Chief Assistant Attorney General